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ANNUAL REPORTS



SHARON NEW HAMPSHIRE 1982



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Annual Reports

of the town of

SHARON

New Hampshire

for the year ending

December 31, 1982

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TOWN OFFICERS

Elected

MODERATOR

John Milton Street	924-6662	Term expires 1983
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SELECTMEN

John von Adler	924-7520	Term expires 1983
George W. Walsh	924-6027	Term expires 1984
Hank Huber	924-3287	Term expires 1985

TOWN CLERK

Selma von Adler	924-7520	Term expires 1983
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TREASURER

Pearl Y. Stevens	924-6909	Term expires 1983
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COLLECTOR OF TAXES

Sara Little	924-7897	Term expires 1983
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HIGHWAY AGENT

Walter B. Somero	924-6009	Term expires 1983
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TRUSTEE OF THE TRUST FUNDS

Astrid von Adler	924-7520	Term expires 1983
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SUPERVISORS OF THE CHECK LIST

Barbara Wilson	924-6950	Term expires 1988
Sheron S. Derby	924-3641	Term expires 1984
Carl B. Day	924-7366	Term expires 1986

BOARD OF ADJUSTMENT

George Allen	924-6458	Term expires 1986
Lloyd P. Young	924-6933	Term expires 1987
Kevin Pipher	924-3419	Term expires 1983
Robert E. Wellwood	924-3207 (appt)	Term expires 1984
Charles W. Guptill III	924-3550	Term expires 1985

SCHOOL BOARD REPRESENTATIVE

Julie Peyton	924-3472	Term expires 1984
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Appointed

PLANNING BOARD

Barton Goodeve	924-7907	Term expires 1986
Sheron S. Derby	924-3641	Term expires 1983
Michael Young	924-6294	Term expires 1984
Dave Blanchette	924-3656	Term expires 1985
Hank Huber	924-3287	Ex Officio

BUILDING INSPECTOR

Robert A. Young	924-6648
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HEALTH OFFICER

Dr. Robert E. Wellwood	924-3207
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FOREST FIRE WARDEN

Charles W. Guptill III	924-3550
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DEPUTY WARDENS

Robert A. Young	924-6648
Wallace B. Newton	924-6913
Norman E. Marion	924-6622
A. Lester Stevens	924-6009

EMERGENCY PREPAREDNESS DIRECTOR

John von Adler	924-7520
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TOWN WARRANT

Sharon, New Hampshire

To the inhabitants of the Town of Sharon, New Hampshire in the County of Hillsborough in said State qualified to vote in Town affairs:

You are hereby notified to meet at the Brick Schoolhouse on Tuesday the 8th day of March 1983 at 7:30 p.m. in the evening to act on the following subjects:

Article 1: To choose all necessary Town Officers for the ensuing year specifically: Moderator, 1 year; Town Clerk, 1 year; Selectmen, 3 years; Treasurer, 1 year; Collector of Taxes, 1 year; Highway Agent, 1 year; Trustee of Trust Funds, 1 year; Board of Adjustment, 5 years; Board of Adjustment, 1 year to fill term.

Article 2: To see if the town will vote to raise and appropriate the amounts which shall be paid to the Town Officers for their services, or take any action thereto:

Compensation Schedule

Selectmen	350.00 per year
Town Clerk	200.00 per year plus 1.00/registered Auto
Collector of Taxes	200.00 per year plus 20 cents/resident tax collected
Treasurer	200.00 per year
Trustee of Trust Funds	25.00 per year
Moderator	25.00 per session
Supervisors of the Checklist	3.50 per hour

Article 3: To see if the Town will vote to raise and appropriate the sum of \$2,000.00 for Town Office Expenses, or take any action relative thereto.

Article 4: To see if the Town will vote to have the annual Audit made by outside independent personnel and to raise and appropriate the sum of \$2,000.00 to cover the expense of said Audit, or take any action relative thereto.

Article 5: To raise and appropriate the following sums of money for the purposes specified or take any action relative thereto:

Election and Registration	\$250.00
Legal Expense	300.00
Dog Damage	50.00
Ambulance	409.00
Fire Protection	1,588.00
Town Hall Expenses	250.00
Street Lights	175.00
Interest on Temporary Loans	2,000.00
Appraisal	500.00
Tax Map Update	125.00
Planning and Zoning	1,200.00

Article 6: To see if the Town will vote to raise and appropriate the sum of \$50.00 for the Monadnock Region Association, or take any action relative thereto.

Article 7: To see if the Town will vote to raise and appropriate the sum of \$495.36 for the Monadnock Community Visiting Nurse Association or take any action relative thereto.

Article 8: To see if the Town will vote to raise and appropriate the sum of \$93.00 for the Monadnock Family and Mental Health Services, or take any action relative thereto.

Article 9: To see what sum the Town will authorize the Selectmen to borrow in anticipation of Taxes, to the legal amount allowable by law.

Article 10: To see if the Town will authorize the Selectmen to withdraw from the William Leroy Young Trust Fund the amount of \$150.00 from interest accrued for the maintenance of the Brick Schoolhouse or take any action relative thereto.

Article 11: To see if the Town will vote to accept and appropriate the sum of \$1,801.11 which is restricted to the maintenance of Class V Highways, or take any action relative thereto.

Article 12: To see if the Town will vote to raise and appropriate the sum of \$4,500.00 for the oiling of Town Roads as needed, or take any action relative thereto.

Article 13: To see if the Town will vote to raise and appropriate the sum of \$3,000.00 for summer maintenance of Town Roads and the sum of \$4,500.00 for winter maintenance, or take any action relative thereto.

Article 14: To see if the Town will vote and appropriate the sum of \$258.74 provided the State of New Hampshire appropriates and provides the sum of \$1,724.92 for the construction of Class IV and V Highways, or take any action relative thereto.

Article 15: To see if the Town will vote to authorize withdrawal from the Revenue Sharing Fund established under the provisions of the State and Local Assistance Act of 1972 for use as set-offs against Budget appropriations in the amounts indicated and further authorize the Selectmen to make pro-rated reductions in the amounts if estimated entitlements are reduced, or take any action relative thereto:

Fire Protection \$889.00

Article 16: To see if the Town will vote to raise and appropriate a sum not to exceed \$3,205.00 for the contract removal and disposal of rubbish, or take any action relative thereto.

Article 17: To see if the Town will vote and appropriate the sum of \$200.00 to be placed in the Capital Reserve Fund for the purpose of future reappraisal of the Town or take any action relative thereto.

Article 18: To see if the Town will vote to raise and appropriate \$300.00 for weeding and thinning of the Town Forest, or take any action relative thereto.

Article 19: To see if the Town will vote to raise and appropriate the sum of \$500.00 for the maintenance of Town Cemeteries, or take any action relative thereto.

Article 20: To see if the Town will vote to accept the Budget of the Town of Sharon as printed or considered or take any action relative thereto.

Article 21: To see if the Town will vote to authorize the Selectmen to accept on behalf of the Town any gifts or legacies to the Town, or take any action relative thereto.

Article 22: To see if the Town will vote and appropriate the sum of \$164.00 for the Southwest Region Planning Commission membership dues, or take any action relative thereto.

Article 23: To see if the Town will vote to go on record in support of immediate actions by the Federal Government to control and reduce acid rain which is harmful to the environment, economy and the health and welfare of the people, or take any action relative thereto.

Article 24: To see if the Town will vote to authorize the Selectmen to contract for computer services for maintenance of its tax records as allowed by RSA 8-C:11, and to raise and appropriate the sum of \$200.00 for this purpose or take any action relative thereto.

Article 25: To see if the Town will transact any other business that may legally come before this meeting.

Given under our hands and seals at said Sharon this 22nd day of February, 1983.

Selectmen of Sharon

John von Adler

George W. Walsh

Henry J. Huber

BUDGET OF THE TOWN OF SHARON, N.H.

Purposes of Appropriation	Appropriations	Actual Expenditures	Appropriations
	1982 (1982-83)	1982 (1982-83)	Ensuing Fiscal Year 1983 (1983-84)
General Government			
Town Officers Salary	1,700.00	1,750.00	1,750.00
Town Officers Expenses	1,700.00	1,693.00	2,000.00
Election and Registration Expenses	250.00	435.68	250.00
Cemeteries	700.00	206.00	500.00
General Government Buildings	200.00	321.24	250.00
Reappraisal of Property	500.00	376.56	500.00
Planning and Zoning	1,200.00	338.20	1,200.00
Legal Expenses	150.00	846.50	300.00
Advertising and Regional Association	50.00	50.00	50.00
Audit	1,700.00	1,215.36	2,000.00
Re Evaluation Fund	200.00	200.00	200.00
Tax Map Update	50.00	137.59	125.00
Public Safety			
Fire Department	1,671.60	1,671.60	1,588.00
Emergency Preparedness			200.00
Highways, Streets & Bridges			
General Highway Department Expenses		8,690.75	
Town Road Aid	259.99	259.99	258.74
Street Lighting	175.00	168.50	175.00
Winter Maintenance	4,500.00	7,681.32	4,500.00
Summer Maintenance	3,000.00	4,588.20	3,000.00
Oiling of Roads	4,500.00		4,500.00
Sanitation			
Solid Waste Disposal	2,540.00	2,540.00	3,205.00
Health			
VNA	504.16	504.16	495.36
Hospitals and Ambulances	909.00	909.00	409.00
Animal Control	50.00	26.00	50.00
MFMS	93.00	93.00	93.00
Culture and Recreation			
Parks and Recreation (Weed & Thin)	300.00		300.00
Debt. Service			
Interest Expense - Tax Anticipation Notes	2,000	1,223.71	1,500.00
Miscellaneous			
Insurance	1,200.00	869.90	1,200.00
TOTAL APPROPRIATIONS	30,402.75	36,837.08	29,499.10
Less: Amount of Estimated Revenues, Exclusive of Taxes			19,211.17
Amount of Taxes to be Raised (Exclusive of School and County Taxes)			\$10,287.93

BUDGET OF THE TOWN OF SHARON, N.H.

Sources of Revenue	Estimated Revenue 1982 (1982-83)	Actual Revenue 1982 (1982-83)	Estimated Revenue 1983 (1983-84)
Taxes			
Resident Taxes	1,000.00	840.00	1,000.00
National Bank Stock Taxes	25.00	23.40	25.00
Yield Taxes	500.00	82.45	500.00
Interest and Penalties on Taxes		140.90	100.00
Intergovernmental Revenues			
Meals and Rooms Tax	1,000.00	993.17	1,000.00
Interest and Dividends Tax	3,500.00	1,887.07	1,500.00
Savings Bank Tax		944.56	750.00
Highway Subsidy	3,923.66	2,909.38	2,867.38
Town Road Aid	1,993.27	1,993.27	1,724.92
Class V Highway Maintenance (Duncan)	2,304.20	2,304.20	1,801.11
Reimb. a/o State-Federal Forest Land	105.00	118.41	105.00
Other Reimbursements	1,500.00		
Bus. Prof. Tx		1,472.76	1,200.00
Insurance Rebate		359.00	
Add. Hwy Subs			1,846.76
Licenses and Permits			
Motor Vehicle Permit Fees	3,500.00	5,496.51	3,500.00
Dog Licenses	175.00	166.00	175.00
Business Licenses, Permits and Filing Fees	25.00	141.00	25.00
Charges For Services			
Income from Departments	50.00		50.00
Miscellaneous Revenues			
Interest on Deposits	300.00	127.85	150.00
Other Financing Sources			
Revenue Sharing Fund	572.00	827.47	889.00
TOTAL REVENUES AND CREDITS	20,473.13	20,462.59	19,211.17

TOWN CLERK'S REPORT
Calendar Year 1982

VITAL STATISTICS

Births

Evelyn Vera Morton	January 3, 1982
Emma Lynn Young	February 7, 1982
Britta Lee Hallberg	February 16, 1982
Christopher James Huber	August 14, 1982
Alicia Joan Little	November 17, 1982

Deaths

Edith Wilson	January 19, 1982
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Marriages

Sara J. Wellwood to Alfred A. Lane	June 5, 1982
Timothy W. Jones to Leslie Cavanaugh	December 4, 1982

MOTOR VEHICLE REGISTRATIONS

179 Transactions	\$5,197.00
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DOG LICENSES

35 Tags	\$141.00
1 Kennel Permit	25.00

Respectfully submitted,
Selma von Adler
Town Clerk

SCHEDULE OF TOWN PROPERTY
As of December 31, 1982

(Give value on basis of cost. If no records have been kept, make careful inventory and appraisal of all property belonging to the Town.)

DESCRIPTION	VALUE
1. Town Hall, Lands and Buildings	164,600
Furniture and Equipment	1,250
TOTAL	165,850

TOWN OF SHARON, NEW HAMPSHIRE
Treasurer's Report — 1982

Cash on Hand 1/1/82 (First National Bank)		\$46,458.53
Savings Account	\$246.92	
Checking Account	46,211.61	
	<hr/>	
Total		\$46,458.53
Receipts:		
Property Tax	105,229.71	
Resident Tax and Penalties	1,200.00	
Interest	405.52	
Redemptions & Costs	649.12	
Yield Tax	82.45	
Bank Stock Tax	23.50	
Motor Vehicle Permits	5,226.50	
Dog Licenses	166.00	
Fees & Licenses	141.00	
State of New Hampshire	12,054.67	
Refunds	359.00	
Revenue Sharing	572.00	
Temporary Loan	42,000.00	
Check to replace check returned	14.00	
	<hr/>	
Total		\$168,123.47
Less check returned & fee		16.00
		<hr/>
Total Deposits		168,107.47
Cash on Hand 1/1/82		46,458.53
		<hr/>
Total Receipts		\$214,566.00
Less Selectmen's Orders Paid		196,768.03
		<hr/>
Cash on Hand 12/31/82		\$17,797.97
Savings Account	8,498.30	
Checking Account	9,299.67	
	<hr/>	
		\$17,797.97

TAX COLLECTOR'S REPORT

Uncollected Property Taxes

As of December 31, 1982

Beatty, Frederika	46.94
Bryant, Patricia	494.21
Firth, Robert	817.92
Hall, Ann Q.	435.84
Hayes, Ann Miller	751.68
Hayes, Ann Miller	5.76
Hobbs, Paul & Marjorie	668.24
Huber, Henry & Joan	700.88
Jones, Timothy W.	555.92
Milanson, Hal	527.04
Nichols, Mrs. H.	91.20
Sheinkman, Samuel	524.16
Weichel, Wm.	50.48
Wilbur, Virginia	1,854.39
	7,524.66

Uncollected Resident Taxes — 1982

\$10.00 each

Atzenbeck, Linda
Christian, Cynthia
Christian, Keith
Crow, Richard
Dixon, Bruce
Dyer, Thomas
Leavitt, Arthur
McCarthy, Rebecca
McCarthy, Joanna
Poole, Lawrence
Pelletier, Andrew
Pelletier, Marion
Pearne, John
Pearne, Susan
Rollins, Rose
Smith, Gloria
Vanni, Peter
Wiljanen, William
Wright, Bonnie

190.00

Uncollected Resident Taxes — 1981

Atzenbeck, Linda
Carpenter, Pamela
Carpenter, Randy — moved, left no address
McCarthy, Rebecca
McCarthy, Joanne — moved to Wilton

Poole, Louise	
Robinson, Daniel	
Robinson, Judith — Residents of New Ipswich	
Means, Douglas	
Vanni, Peter	
Weichel, Tess	
Weichel, Bertha	
Weichel, William	
	130.00

Uncollected Resident Taxes — 1980

Hulbert, Susan	
Poole, Louise	
Robinson, Daniel	
Robinson, Judith — Residents of New Ipswich	
Tarrant, Scott	
Tarrant, Connie	
Vanni, Peter	
	70.00

Uncollected Taxes

1979 Yield

R. R. Lumber	480.07
Newport Lumber	101.40
	581.47

1980 Yield

Smith, Wm.	.62
Murphy, David	136.34
	136.96

1981 Yield

Buck, Charles	2.61
Burgoine, David	47.34
Miner, T.C. & Sons	184.77
	234.72

1982 Abatements During Year

Property	122.34
Resident	10.00
	132.34

Uncollected Taxes — Dec. 31, 1982

Property	7,524.66
Resident	190.00
	7,714.66

Hazel M. Hafeli

TAX COLLECTOR'S REPORT
Fiscal Year Ended December 31, 1982
Town of Sharon, N.H.

-DR.-

	-----Levies Of:-----		
	1982	1981	Prior
Uncollected Taxes — Beginning of Fiscal Year²			
Property Taxes		\$5,682.42	
Resident Taxes		210.00	70.00
Yield Taxes		234.72	718.43
Taxes Committed to Collector:			
Property Taxes	\$92,044.87		
Resident Taxes	1,100.00		
National Bank Stock Taxes	23.50		
Added Taxes:			
Resident Taxes	150.00	20.00	
Overpayments:			
a/c Property Taxes	3.95	606.56	
Interest Collected on Delinquent Property Taxes:		343.34	
Penalties Collected on Resident Taxes:	7.00	10.00	
TOTAL DEBITS	\$93,329.32	\$7,107.04	\$788.43

-CR.-

Remittances to Treasurer During Fiscal Year¹			
Property Taxes	\$84,401.20	\$5,288.98	
Resident Taxes	1,050.00	100.00	
Yield Taxes		49.95	
National Bank Stock Taxes	23.50		
Interest Collected During Year		343.34	
Penalties on Resident Taxes	7.00	10.00	
Abateements Made During Year:			
Property Taxes	122.34		
Resident Taxes	10.00		
Uncollected Taxes — End of Fiscal Year:			
(As Per Collector's List)			
Property Taxes	7,525.28		
Resident Taxes	190.00	130.00	70.00
Yield Taxes		184.77	718.43
TOTAL CREDITS	\$93,329.32	\$7,107.04	\$788.43

¹Overpayments are to be included as part of the regular remittance items.

²These amounts should be the same as last year's ending balances.

SUMMARY OF TAX SALES ACCOUNTS

Fiscal Year Ended December 31, 1982

Town of Sharon, N.H.

-DR.-

---Tax Sales on Account of Levies Of---

	1980	1979	Previous Years
Balance of Unredeemed Taxes — Beginning			
Fiscal Year*	\$583.88	\$476.46	\$507.96
Interest Collected After Sale		102.79	
Redemption Costs		8.70	
TOTAL DEBITS	\$583.88	\$587.95	\$507.96

-CR.-

Remittances to Treasurer During Year

Redemptions		\$456.88	
Interest & Costs After Sale		111.49	
Unredeemed Taxes — End of Fiscal Year	583.88	19.58	507.96
TOTAL CREDITS	\$583.88	\$587.95	\$507.96

*These sums represent the total of Unredeemed Taxes, as of January 1, 1983 from Tax Sales held in *Previous* Fiscal Years.

SUMMARY INVENTORY OF VALUATION

Town of Sharon in Hillsborough County

This is to certify that the information contained in this report was taken from official records and is correct to the best of our knowledge and belief. (RSA 41:15)

John von Adler
George W. Walsh
Selectmen of Sharon
25 September, 1982

Land — Improved and Unimproved	\$1,988,127
Buildings — except public utilities	2,920,258
Public Utilities — Electric	70,734
Total Valuation Before Exemptions Allowed	\$4,979,199
Net Valuation on which the tax rate is computed	\$4,979,199

Utility Summary	
PSNH	70,734
Total	70,734

Number of Inventories Distributed in 1982	189
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CURRENT USE REPORT

Total number of Property Owners who were granted Current Use Exemptions in 1982	35
Total Number of Acres Exempted under Current Use in 1982	5,200

	No. of Owners	No. of Acres
Farm Land	0	0
Forest Land		
A. White Pine Types	32	3,133
B. Hardwood Types	4	774
C. Spruce-Fir	3	113
Wild Land — Nat. Pres.	2	90
A. Unproductive	1	49
B. Productive	17	602
Recreation Land	0	0
Wetland	10	439
Flood Plain	0	0
Discretionary Easement	0	0

Total Assessed Value of Land Under Current Use	\$168,360
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1982 HIGHWAY REPORT

The major work done by the Highway Dept. was on the southerly part of the Nashua road. Trees were cut, banks excavated, culverts installed, and two bad places were filled to give better visibility. A surface will be put on the road next summer.

Sealing a part of Spring Hill Rd. was done.

A culvert was installed on McCoy Rd.

Ditching & cleaning culverts will have to be done on McCoy & Temple roads this year.

I am not asking for any raise in appropriations. The same amount as appropriated in 1982, with the State allotments, will provide enough funds to do the necessary work.

Walter B. Somero

Town Appropriated

Winter	\$4,500.00
Summer	3,000.00
Oiling	4,500.00
T.R.A.	258.74
	<hr/>
	\$12,258.74

State Money Appropriated

T.R.A.	1,724.92
Duncan	1,801.11
Highway Sub.	2,867.38
Add. Highway Sub.	1,848.76
	<hr/>
	\$8,242.17

Town	12,258.74
State	8,242.17

Total Money Available	<hr/>
	\$20,500.91

AUDITOR'S REPORT

February 23, 1983

Board of Selectmen
Town of Sharon
Peterborough, NH 03458

Gentlemen:

Please be advised that the examination of your 1982 financial statements is not complete at this time. Therefore, our commentary letter and financial statements will not be available in time to be printed in the 1982 town report.

Respectfully submitted,
Carey, Vachon & Clukay

REPORT OF THE TRUST FUNDS AND CAPITAL RESERVE FUNDS
Town of Sharon
For Fiscal Year Ended December 31, 1982

This is to certify that the information contained in this report is complete and correct, to the best of my knowledge and belief.
 Date: January 6, 1983
 Astrid von Adler, Trustee

Date of Creation	Name of Trust Fund	Purpose of Trust Fund	How Invested	Principal			Income		
				Bal. Begin. Year	New Funds Created	Bal. End Year	Income During Year	Expend. During Year	Bal. End Year
12/21/26	Bacon Cemetery Fund	Cemetery	(Old #16339) Bank #31629	200.00		200.00	11.68	—	28.80
4/6/28	Wirling Gregg Fund	Cemetery	(Old #16902) Bank #31632	100.00		100.00	5.82	—	14.28
7/23/42	Royce Cemetery Fund	Cemetery	(Old #22123) Bank #31634	100.00		100.00	5.89	—	15.27
1/15/47	John B. Shedd	Cemetery	(Old #24043) Bank #31635	150.00		150.00	8.74	—	21.47
10/26/38	D&C Wilson Fund	Cemetery	(Old #20659) Bank #31636	50.00		50.00	2.19	—	7.88
5/51	Ellen A. Wilson Estate	Cemetery	(Old #26016) Bank #31637	200.00		200.00	11.72	—	29.15
3/22/39	G & MR Wilson Fund	Cemetery	(Old #20837) Bank #31627	50.00		50.00	2.16	—	7.16
11/29/79	Kenton M. Young	Cemetery	(Old #58910) Bank #31628	200.00		200.00	11.69	—	28.87
9/55	William Young Fund	School House	(Old #28284) Bank #31631	2,000.00		2,000.00	141.67	—	768.33
			(Old #62602)						

1/28/80	Town of Sharon Fund	Revaluation	Bank #31630 (Old #55475)	400.00				22.85	—	47.04
5/31/77	Town of Sharon	Forest Fund	Bank #31633							
5/12/81	Town of Sharon	Forest Fund	CD #80001025 (Old #11-114328)		9,158.28	16,288.40	9,158.28	7,130.12		16,288.40
					10,000.00	10,000.00				*
10/8/81	Town of Sharon	Forest Fund	CD #0326000635 (Old #11-110104)		10,000.00	10,000.00				*
10/8/81	Town of Sharon	Forest Fund	CD #0326000636		10,000.00	10,000.00				*
1/23/78	Town of Sharon	Forest Fund	CD #5-501629		2,000.00	2,000.00				**
				3,450.00	41,158.28	51,738.40	9,902.12	7,354.53	—	17,256.65

*Interest from these CD's transferred to Town of Sharon Forest Account #31633.

**Entire amount transferred to Town of Sharon Forest Account #31633.

**State of New Hampshire
Department of Revenue Administration**

Selectmen/Sharon

Gentlemen:

November 22, 1982

Your Summary Inventory of Property Valuation and Statement of Appropriations have been approved. You may proceed with the assessment of 1982 taxes on the basis of the following figures.

Net Assessed Valuation	\$4,979,199.00
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Taxes Committed to Collector:

Town Property Taxes Assessed	<u>\$95,601.00</u>
Total Gross Property Taxes	\$95,601.00
Less: Est. War Service Tax Credits	<u>600.00</u>
Net Property Tax Commitment*	\$95,001.00

Tax Rate — Town	1.92
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* The amount of property tax commitment is subject to adjustment by reason of any increase or decrease in War Service Tax Credits which may result based on the approved rate.

In the event any adjustment was made in the Appropriations Section, we have enclosed a copy of the changes. Revenues and Credits have been approved as shown on the enclosed copy of the third page of the Statement of Appropriation.

The net amounts approved for school, county and precinct are indicated below. These amounts are the total monies which should be transferred to each of these units of government.

Net School Appropriations	\$74,351.00
County Tax Assessment	10,178.00

In arriving at the above approved rate the Overlay has been set in the amount of \$2,869.00.

Very truly yours,

Lloyd M. Price, Commissioner

DEPARTMENT OF REVENUE ADMINISTRATION
SEPARATE TAX RATES TO BE PRINTED ON 1982 TAX BILLS (RSA 76:11;11-a;13)
Town of Sharon

Unit of Government	Rate
Municipal	.26
County	.20
School	1.46
Combined Rate (Non-Precincts & Single School Districts — Town or Cities)	1.92
Amount of Taxes to be Committed (per official tax rate letter)	\$95,001.00

RSA 76:11 provides for delivery of the list (warrant) to the collector within thirty days of receipt of approval of the tax rate unless for good cause the time is extended by the department. The collector shall within thirty days after receipt of the warrant from the selectmen (assessors) send out the tax bills unless for good cause the time is extended by this department.

RSA 76:11-a Information Required. The tax bill which is sent to every person taxed, or his agent, if known, as provided in section II, shall show the rate of municipal, school and county taxes separately, and each bill shall also show the assessed valuation of all lands and buildings for which said person is being taxed. The 1982 rate breakdown reflects a proportionate share of the Reimbursement a/c Property Exempted by 1970 Special Session for each unit of government.

RSA 75:13 provides that interest at 12% per annum shall be charged upon all taxes except resident taxes not paid on or before Dec. 1, except that in the case where a tax bill was sent to a taxpayer on or after Nov. 2 and before April 1st, interest shall not be charged until 30 days after the bills are mailed. The collector shall state on the bill the date from which interest will be charged.

The tax bill which you mail must contain the date from which interest will be charged and this date is determined by the date you send the last bill on the list committed to you. RSA 76:13 also requires that you notify this department in writing of the date on which you send the last bill. There is enclosed a form for this purpose.

Department of Revenue Administration
By: Lloyd M. Price, Commissioner

DEPARTMENT OF REVENUE ADMINISTRATION
Concord, N.H. 03301

To: Mr. Gregory R. Lawn, Chr.
Contoocook Valley School District
Hunter Farm Road
Peterborough, N.H. 03458

Your report of appropriations voted and property taxes to be raised for the 1982-83 school year has been approved on the following basis:

TOTAL APPROPRIATIONS	\$7,453,075.00
REVENUES & CREDITS AVAILABLE TO REDUCE SCHOOL TAXES	
Unreserved Fund Balance	554,438.00
Revenue From State Sources:	
Sweepstakes	39,803.00
School Building Aid	139,475.00
Area Vocational School	28,200.00
Handicapped Aid	151,085.00
Revenue From Federal Source:	
Handicapped Program	14,500.00
Other Sources:	
Sale of Bonds & Notes	605,000.00
Community Education	52,825.00
Special Collaborative Tuition	65,000.00
Local Rev. Other Than Taxes:	
Tuition	8,000.00
Earnings on Investments	25,000.00
Driver Education	23,000.00
Other	1,000.00
Trust Fund Income	9,000.00
TOTAL SCHOOL REVENUES & CREDITS	1,716,326.00
DISTRICT ASSESSMENT	5,736,749.00
TOTAL REVENUES AND DISTRICT ASSESSMENT	7,453,075.00
Antrim	\$ 841,434.00
Bennington	409,084.00
Dublin	476,430.00
Francetown	408,824.00
Greenfield	465,568.00
Hancock	600,917.00
Peterborough	2,149,434.00
Sharon	74,351.00
Temple	310,707.00
	<u>\$5,736,749.00</u>

Lloyd M. Price, Commissioner

State of New Hampshire
Department of Revenue Administration
Town of Sharon

Board of Selectmen

Gentlemen:

Pursuant to your meeting with the undersigned preparer, relative to the setting of your 1982 tax rate, please find included herewith photocopies of the Statement of Appropriation (Form MS-2) and Statement of Inventory Valuation (Form MS-1)

Please file these with your records since they represent your official appropriations and estimated revenues for 1982.

If you have any questions on this matter, please do not hesitate to call this Division at (603) 271-3397.

Sincerely,
Eugene T. Given
Preparer

**STATEMENT OF APPROPRIATION
TAXES ASSESSED FOR THE TAX YEAR 1982
Town of Sharon in Hillsborough County**

This is to certify that the information contained in this report was taken from official records and is correct to the best of our knowledge and belief. RSA 41:15.

Date: 25 September 1982

John von Adler

George W. Walsh

Selectmen of Sharon

	For Use By Town	Reserved For Use By Dept. Of Revenue
Purposes of Appropriation		
General Government		
Town Officers Salary	1,700.00	
Town Officers Expenses	1,700.00	
Election and Registration Expenses	250.00	
Cemeteries	700.00	
General Government Buildings	200.00	
Reappraisal of Property	500.00	
Planning and Zoning	1,200.00	
Legal Expenses	150.00	
Advertising and Regional Association	50.00	
Audit	1,700.00	
Re-Evaluation Fund	200.00	
Tax Map Update	50.00	
Public Safety		
Fire Department (contract svcs)	1,671.60	
Highways, Streets & Bridges		
Town Road Aid	269.99	
Street Lighting	175.00	
Winter Maintenance	4,500.00	
Summer Maintenance	3,000.00	
Oiling of Roads	4,500.00	
Sanitation		
Solid Waste Disposal (contract svcs)	2,540.00	
Health		
VNA	504.16	
Ambulances (contract svcs)	909.00	
Animal Control	50.00	
Monadnock Family Mental Health Svcs	93.00	
Culture & Recreation		
Parks and Recreation (weed & trim)	300.00	
Debt Service		
Interest Expense — Tax Anticipation Notes	2,000.00	

Miscellaneous	
Insurance	1,200.00
TOTAL APPROPRIATIONS	30,302.75
	- 2,004
	30,103
	7

Overlay **\$3,000.00**

	For Use By Town	Reserved For Use By Dept. Of Revenue
Sources of Revenue		
Taxes		
Resident Taxes	1,000.00	1,030.00
National Bank Stock Taxes	25.00	
Yield Taxes	500.00	
Intergovernmental Revenues		
Meals and Rooms Tax	1,000.00	993.00
Interest and Dividends Tax	3,500.00	1,887.00
Savings Bank Tax		945.00
Highway Subsidy	3,923.66	4,062.00
Town Road Aid	1,993.27	
Class V Highway Maintenance (Duncan)	2,304.20	
Reimb. a/c State-Federal Forest Land	105.00	
Other Reimbursements	1,500.00	
Motor Vehicle Distribution		270.00
Licenses and Permits		
Motor Vehicle Permit Fees	3,500.00	
Dog Licenses	175.00	
Business Licenses, Permits and Filing Fees	25.00	
Charges for Services		
Income From Departments	50.00	
Miscellaneous Revenues		
Interest on Deposits	300.00	
Other Financing Sources		
Revenue Sharing Fund #15	572.00	
Fund Balance 3392-1505 =		1,800.00
TOTAL REVENUES AND CREDITS	20,473.13	20,536.00

TAX RATE COMPUTATION

Total Town Appropriations	+ 30,103
Total Revenues and Credits	- 20,536
Net Town Appropriations	= 9,567
Net School Tax Assessment(s)	+ 74,351
County Tax Assessment	+ 10,178
Total of Town, School and County	= 94,096
DEDUCT Total Business Profits Tax Reimbursement	- 1,964
ADD War Service Credits (see page 6)	+ 600
ADD Overlay	+ 2,869
Property Taxes To Be Raised	= 95,601

PROOF OF TAX RATE COMPUTATION

\$4,979,199	X	1.92	=	\$95,601
Valuation		Tax Rate		Property Taxes To Be Raised

TAX COMMITMENT ANALYSIS

A Property Taxes to be Raised	95,601
B Gross Precinct and/or Service Areas Taxes	----
C Total (a + b)	95,601
D Less War Service Credits	600
E Total Tax Commitment	95,001

TAX RATE BREAKDOWN

	Prior Year Tax Rate 1981	1982 Approved Tax Rate
Town	.18	.26
School Dist.	1.70	1.46
County	.17	.20
	<u>2.05</u>	<u>1.92</u>

War Service Tax Credits	Limits	Number	Estimated Tax Credits
1. Paraplegic, double amputees owning specially adapted homesteads with V.A. assistance	Unlimited	---	EXEMPT
2. Totally and permanently disabled veterans, their spouses or widows, and the widows of veterans who died or were killed on active duty.	\$700	---	---
3. All other qualified persons.	\$50	12	600.00
TOTAL NUMBER AND AMOUNT	XXXX	12	\$600.00

	TAX	Number Assessed	Total Amount Assessed
RESIDENT TAXES	\$10	103	\$1,030.00



State of New Hampshire
Department of Revenue Administration

61 South Spring Street PO Box 457
Concord, 03301

Cloyd M. Price
Commissioner

MUNICIPAL SERVICES DIVISION

FREDERICK E. LAPLANTE
Director

LORRAINE F. RACETTE
Assistant Director

AUDITOR'S OPINION

Board of Selectmen
Town Office
Sharon, New Hampshire 03450

Dear Board Members:

We have examined the combined financial statements of the Town of Sharon, New Hampshire as of and for the year ended December 31, 1981, as listed in the table of contents. Our examination was made in accordance with generally accepted auditing standards and included such tests of the accounting records as we considered necessary in the circumstances.

As described more fully in Note 1, the combined financial statements referred to above do not include financial statements of the General Fixed Assets Account Group, which should be included to conform with generally accepted accounting principles.

In our opinion, except for the effects of the omission of the financial statements described above results in an incomplete presentation as explained in the preceding paragraph, these combined financial statements referred to above present fairly the financial position of the Town of Sharon, New Hampshire at December 31, 1981 and the results of its operations and changes in financial position of its proprietary and similar trust fund types for the year then ended, in accordance with generally accepted accounting principles applied on a basis consistent with the preceding year.

Municipal Services Division

February 22, 1982

EXHIBIT A
TOWN OF SHARON
Combined Balance Sheet - All Fund Types
December 31, 1981

	<u>Governmental Fund Types</u>	
	<u>General</u>	<u>Special Revenue</u>
<u>ASSETS</u>		
Cash	\$61,554	\$252
Taxes Receivable	3,430	
Due From Other Funds	771	311
Due From Other Governments		143
Accrued Interest		<u>5</u>
Total Assets	\$65,755	\$711
	<u><u> </u></u>	<u><u> </u></u>
<u>LIABILITIES AND FUND EQUITY</u>		
Liabilities:		
Vouchers Payable	\$ 3,780	\$
Due To Other Governmental Units		
Due To Other Funds	30,190	
Yield Tax Deposits	1,093	
Short-Term Loans	<u>27,000</u>	<u> </u>
Total Liabilities	\$62,063	\$ -
Fund Balances:		
Reserved For Endowments (Note 4)	\$	\$
Reserved For Highways and Streets		
Unreserved:		
Designated For Subsequent Years' Expenses	300	
Undesignated	<u>3,392</u>	<u>711</u>
Total Fund Balances	\$ 3,692	\$711
Total Liabilities and Fund Equity	\$65,755	\$711
	<u><u> </u></u>	<u><u> </u></u>

Fiduciary Fund TypesTotals (Memorandum Only)

<u>Trust and Agency</u>	<u>December 31, 1981</u>	<u>December 31, 1980</u>
\$44,436 ¹	\$106,242	\$ 66,739
5,364	8,794	17,156
29,879	30,961	24,494
	143	222
<u>1,030</u>	<u>1,035</u>	<u> </u>
\$80,709	\$147,175	\$108,611
<u> </u>	<u> </u>	<u> </u>
\$	\$ 3,780	\$
34,772	34,772	32,741
771	30,961	24,494
	1,093	2,106
<u> </u>	<u>27,000</u>	<u> </u>
\$35,543	\$ 97,606	\$ 59,341
\$ 3,050	\$ 3,050	\$ 3,050
		2,201
41,696	41,996	37,776
420	4,523	6,243
<u> </u>	<u> </u>	<u> </u>
\$45,166	\$ 49,569	\$ 49,270
\$80,709	\$147,175	\$108,611
<u> </u>	<u> </u>	<u> </u>

EXHIBIT B
TOWN OF SHARON
Combined Statement of Revenues, Expenditures and Changes in Fund Balances
All Governmental and Expendable Trust Fund Types
For The Year Ended December 31, 1981

	Governmental Fund Types	
	General	Special Revenue
Revenues:		
Taxes	\$12,957	\$
Charges For Services		
Licenses and Permits	4,481	
Intergovernmental Revenues	11,350	810
Miscellaneous Revenues	<u>1,378</u>	<u>51</u>
Total Revenues	<u>\$30,166</u>	<u>\$ 861</u>
Expenditures:		
Current:		
General Government	\$ 8,066	\$
Public Safety	3,308	
Highways and Streets	16,924	
Sanitation	4,445	
Health	558	
Capital Outlay		
Debt Service:		
Interest and Fiscal Charges	<u>1,502</u>	<u></u>
Total Expenditures	<u>\$34,803</u>	<u>\$ -</u>
Excess of Revenues Over (Under) Expenditures	<u>(\$ 4,637)</u>	<u>\$ 861</u>
Other Financing Sources (Uses):		
Operating Transfers In	\$ 1,100	\$
Operating Transfers Out	<u></u>	<u>(1,000)</u>
Total Other Financing Sources (Uses)	<u>\$ 1,100</u>	<u>(\$1,000)</u>
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	<u>(\$ 3,537)</u>	<u>(\$ 139)</u>
Fund Balances - January 1	<u>7,229</u>	<u>850</u>
Fund Balances - December 31	<u>\$ 3,692</u>	<u>\$ 711</u>

Fiduciary Fund TypesTotals (Memorandum Only)Year EndedExpendable TrustDecember 31, 1981December 31, 1980

\$	\$12,957	\$14,943
		3,450
	4,481	3,788
	12,160	14,067
<u>4,020</u>	<u>5,449</u>	<u>2,066</u>
<u>\$ 4,020</u>	<u>\$35,047</u>	<u>\$38,314</u>
\$	\$ 8,066	\$ 7,263
	3,308	2,410
	16,924	13,273
	4,445	2,397
	558	960
		3,275
<u> </u>	<u>1,502</u>	<u>1,052</u>
<u>\$ -</u>	<u>\$34,803</u>	<u>\$30,630</u>
<u>\$ 4,020</u>	<u>\$ 244</u>	<u>\$ 7,684</u>
\$	\$ 1,100	\$ 1,600
(100)	(1,100)	(1,600)
<u>(\$ 100)</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 3,920	\$ 244	\$ 7,684
<u>37,776</u>	<u>45,855</u>	<u>38,171</u>
<u>\$41,696</u>	<u>\$46,099</u>	<u>\$45,855</u>

EXHIBIT C
TOWN OF SHARON
Combined Statement of Revenues, Expenditures and Changes in Fund
Balances - Budget and Actual - General and Special Revenue Fund Types
For The Year Ended December 31, 1981

	<u>General Fund</u>		Variance- Favorable (Unfavorable)
	<u>Budget</u>	<u>Actual</u>	
Revenues:			
Taxes	\$10,039	\$12,957	\$2,918
Licenses and Permits	3,700	4,481	781
Intergovernmental Revenues	12,846	11,350	(1,496)
Miscellaneous Revenues	500	1,378	878
Total Revenues	<u>\$27,085</u>	<u>\$30,166</u>	<u>\$3,081</u>
Expenditures:			
Current:			
General Government	\$ 7,991	\$ 8,066	(\$ 75)
Public Safety	3,594	3,308	286
Highways and Streets	14,365	16,924	(2,559)
Sanitation	4,520	4,445	75
Health	1,866	558	1,308
Culture and Recreation	200		200
Debt Service:			
Interest and Fiscal Charges	750	1,502	(752)
Total Expenditures	<u>\$33,286</u>	<u>\$34,803</u>	<u>(\$1,517)</u>
Excess of Revenues Over (Under) Expenditures	<u>(\$ 6,201)</u>	<u>(\$ 4,637)</u>	<u>\$1,564</u>
Other Financing Sources (Uses):			
Operating Transfers In	\$ 1,000	\$ 1,100	\$ 100
Operating Transfers Out			
Total Other Financing Sources (Uses)	<u>\$ 1,000</u>	<u>\$ 1,100</u>	<u>\$ 100</u>
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	<u>(\$ 5,201)</u>	<u>(\$ 3,537)</u>	<u>\$1,664</u>
Fund Balances - January 1, 1981	<u>7,229</u>	<u>7,229</u>	<u>-</u>
Fund Balances - December 31, 1981	<u>\$ 2,028</u>	<u>\$ 3,692</u>	<u>\$1,664</u>

<u>Special Revenue Fund</u>		
Budget	Actual	Variance- Favorable (Unfavorable)

\$	\$	\$
1,000	810	(190)
	51	51

<u>\$1,000</u>	<u>\$ 861</u>	<u>(\$139)</u>
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\$	\$	\$
----	----	----

<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
-------------	-------------	-------------

<u>\$1,000</u>	<u>\$ 861</u>	<u>(\$139)</u>
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\$	\$	\$
(1,000)	(1,000)	

<u>(\$1,000)</u>	<u>(\$1,000)</u>	<u>\$ -</u>
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\$ -	(\$ 139)	(\$139)
------	----------	---------

850	850	-
-----	-----	---

<u>\$ 850</u>	<u>\$ 711</u>	<u>(\$139)</u>
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<u>Totals (Memorandum Only)</u>		
Budget	Actual	Variance- Favorable (Unfavorable)

\$10,039	\$12,957	\$2,918
3,700	4,481	781
13,846	12,160	(1,686)
500	1,429	929

<u>\$28,085</u>	<u>\$31,027</u>	<u>\$2,942</u>
-----------------	-----------------	----------------

\$ 7,991	\$ 8,066	(\$ 75)
3,594	3,308	286
14,365	16,924	(2,559)
4,520	4,445	75
1,866	558	1,308
200		200

750	1,502	(752)
-----	-------	--------

<u>\$33,286</u>	<u>\$34,803</u>	<u>(\$1,517)</u>
-----------------	-----------------	------------------

<u>(\$ 5,201)</u>	<u>(\$ 3,776)</u>	<u>\$1,425</u>
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\$ 1,000	\$ 1,100	\$ 100
(1,000)	(1,000)	

<u>\$ -</u>	<u>\$ 100</u>	<u>\$ 100</u>
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<u>(\$ 5,201)</u>	<u>(\$ 3,676)</u>	<u>\$1,525</u>
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8,079	8,079	-
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<u>\$ 2,878</u>	<u>\$ 4,403</u>	<u>\$1,525</u>
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EXHIBIT D
TOWN OF SHARON
Combined Statement of Revenues, Expenses and Changes in Fund Balances
All Non-Expendable Trust Funds
For The Year Ended December 31, 1981

	<u>Fiduciary Fund Type</u> <u>Non-Expendable Trusts</u>
Operating Revenues:	
Interest	\$ 205
Operating Expenses:	
Contracted Services	<u>150</u>
Net Operating Income	\$ 55
Fund Balance - January 1, 1981	<u>3,415</u>
Fund Balance - December 31, 1981	<u><u>\$3,470</u></u>

Combined Statement of Changes in Financial Position
All Non-Expendable Trust Funds
For The Year Ended December 31, 1981

	<u>Non-Expendable Trusts</u>
Sources of Working Capital:	
Net Operating Income	\$ <u>55</u>
Net Increase in Working Capital	<u>\$ 55</u>
Elements of Net Increase in Working Capital:	
Cash	\$170
Accrued Interest	35
Due To General Fund	(150)
Net Increase in Working Capital	<u><u>\$ 55</u></u>

EXHIBIT E
TOWN OF SHARON
Statement of Changes in Assets and Liabilities
Property Tax Fund
For The Year Ended December 31, 1981

	Balances January 1, 1981	Additions	Deductions	Balances December 31, 1981
<u>ASSETS</u>				
Taxes Receivable	\$10,710	\$ 87,723	\$ 93,069	\$ 5,364
Due From State of New Hampshire:				
Business Profits Tax		2,854	2,854	
Due From General Fund	22,982	29,879	22,982	29,879
Total Assets	\$33,692	\$120,456	\$118,905	\$35,243
<u>LIABILITIES</u>				
Due To General Fund	\$ 951	\$ 29,879	\$ 30,359	\$ 471
Due To Hillsborough County		7,988	7,988	
Due To Contoocook Valley School District	32,741	82,589	80,558	34,772
Total Liabilities	\$33,692	\$120,456	\$118,905	\$35,243

